

# California Department of Corrections

## Financial Information Memo

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| <b>SUBJECT:</b>   | <b>FIM NUMBER:</b> |
| 2004/05 STANDARD OBJECT DETAIL/AGENCY<br>OBJECT CODES   | <b>2004-06</b>     |
| <b>REFERENCES:</b>  | <b>DATE:</b>       |
| Department of Finance Uniform Codes Manual<br>CALSTARS Procedures Manual-Reportable Payments<br>Volume 1, Chapter XII<br>SAM 8422.19-Reportable Payments<br>FIM 2003-06 | July 2, 2004       |

### **DISTRIBUTION**

Wardens  
Associate Wardens, Business Services  
Health Care Managers  
Regional Parole Administrators  
Regional Accounting Office Administrators  
Institution Accounting Office Managers  
Regional Accounting Managers  
Institution Budget Offices  
Headquarters Accounting Services Section  
Inmate Welfare Fund/Trust Accounting Section

### **PURPOSE**

This Financial Information Memo (FIM) provides an updated, comprehensive listing of the standard Object Detail and Agency Object Codes (line items) used by the California Department of Corrections (CDC) to record expenditures. Used in conjunction with Program Cost Account (PCA) Codes and Index Codes, standardized line item codes help classify departmental expenditures for the budget process, and facilitate financial reporting and analysis of expenditure data for the Department. This FIM supercedes FIM 2003-06.

### **BACKGROUND**

Object Detail Codes are defined by the Uniform Codes Manual (UCM). Agency Object Codes are used to further define selected Object Detail Codes. Both Object Detail Codes and Agency Object Codes are used to budget, account, and report expenditures according to the goods or services purchased/consumed. Object Detail Codes and Agency Object Codes must be used consistently throughout CDC and from year-to-year, in order for your unit data to be meaningful and for department-wide roll-up reports to be meaningful.

CALSTARS Manual, Volume 1, Ch XII, defines the criteria that determine if a payment to a vendor is reportable. CALSTARS uses the Vendor Edit Table information in conjunction with the Object Detail Code Table information only on payment transactions, such as claim schedules. To ensure proper reporting, accounting offices must use the Object Detail Code that accurately defines the goods or services purchased, along with the correct Vendor Number, in the accounting transaction.

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Once the correct Object Detail Code is identified, accounting offices must determine if that code is further defined by an Agency Object Code, and use that combination of Object Detail Code and Agency Object Code in recording the transaction. Office Revolving Fund payment transactions are not reported. In addition to the CALSTARS Manual, refer to the CALSTARS Operations Memos and the UCM for details.

### **DISCUSSION**

Since Department of Finance determines Object Detail Codes, CDC cannot change or delete them. However, CDC can standardize their usage throughout the department.

Individual departments define Agency Object Codes, and those in the attached listing are defined by and for use by CDC.

For the Fiscal Year (FY) 2004/05 list, we added the following codes:

- Agency Object Code 427.06-Distributed Education Administration.
- Agency Object Code 427.55-Indirect Distributed Cost-Synergy Consulting.
- Agency Object Code 427.56-Indirect Distributed Cost-IRBCS.
- Agency Object Code 842.32-Agency Retained (Retention).
- Agency Object Code 912.06-Education Administration Recovery.
- Agency Object Code 912.56-Internal Cost Recovery-IRBCS.
- Object Detail Code 602-Interest Charges for Loans.

[Attachment A](#) summarizes the additions and changes for the Fiscal Year (FY) 2004/05. The list includes Agency Object Codes approved for use in CDC. It is very important that everyone use the Agency Object Codes consistently in order to obtain meaningful department-wide roll-up reports. Requests for new Agency Object Codes must be submitted to Accounting Management Branch.

[Attachment B](#) The Object Detail and Agency Object Code listings are available on diskette or via email attachment by request to Accounting Policies and Procedures Section (APPS).

FOCUS reports reflect the Agency Object Code titles in this FIM, as do the CALSTARS department-wide roll-up reports. The titles are based on approved usage as reflected in this FIM.

### **ACTION REQUIRED**

All Accounting Offices should review the attached listing, and make appropriate additions and changes to their Descriptor Table 12. Also note for FY 04/05, TH and OT previously recorded to 033.15 and 083.15 should be combined in 033.14 and 083.14.

Business Services Offices and Budget Offices should use the attached listing to determine appropriate Object Detail Codes and Agency Object Codes for purchase documents and allotments.

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Coding will be reviewed by the respective Accounting Office. Again, use the correct Object Detail for the goods or services purchased to allow the accounting system to properly determine reportability. Your Accounting Office can help determine appropriate coding, and can identify reports that will provide the information you need. The APPS remains available to assist in this area.

Submit any request for additional Agency Object Codes in writing to Accounting Management Branch. In the request, include your analysis and the criteria you feel justifies creating an additional code, keeping in mind the ability to isolate an expenditure programmatically or organizationally by the use of PCAs and/or Index Codes. If specific information has been requested by management or administrative offices that requires a new Agency Object, please provide the name of the person.

If you have further questions regarding this FIM, please contact Paul Thatcher, Chief, Accounting Policies and Procedures Section, at (916) 322-6051 or CALNET 492-6051.

ORIGINAL SIGNED BY

WENDY STILL  
Deputy Director  
Financial Services Division

Attachment

cc: Institutions Division Regional Administrators  
Legal Affairs Division  
Facilities and Business Management Division  
Contract Management Branch  
Business Management Branch  
Office of Personnel Management  
Health Care Services Division  
Office of Budget Management  
Beverly Farr, Office of Budget Management  
Information Systems Division  
Parole and Community Services Division  
Timothy Gilpin, Regional Accounting-South  
Carol Gardemal, Regional Accounting-North  
Kim Garcia, Accounting Management Branch  
Yvonne Scott, Headquarters Accounting Services Section  
Paul Thatcher, Accounting Policies and Procedures Section  
Valerie Francisco, Accounting Policies and Procedures Section  
Accounting Policies and Procedures Section